## REMARKS

This is in response to the communication mailed March 30, 2005, in which the Examiner imposed a two-way restriction on the above-identified application. Claims 1-8 and 19-24 were identified as a first invention (Group I) drawn to a method of manufacturing a magnetoresistive sensor. Claims 9-18 and 25-30 were identified as a second invention (Group II) drawn to a magnetoresistive sensor.

Applicant hereby elects, with traverse, to prosecute claims 1-8 and 19-24 of Group I.

The Examiner found the write element of the invention of Group II to be distinct because "the article can be fabricated using steps which do not follow the same chronological order of the claimed steps and/or may omit certain step(s)." Applicant respectfully disagrees with the Examiner's assessment of the claims.

Applicant First, disagrees with the Examiner's assessment that the method claims state particular a chronological order. For instance, there is not mention in claim 1 that the forming step a) is performed prior to the forming step b). Therefore, claim 1 covers the performance of the steps rather than a particular order of performing them. Additionally, the Examiner has failed to provide any indication as to which of the steps could be omitted and yet still result in the article of the present invention. Such a conclusory statement is insufficient to support the restriction. Therefore, Applicant believes that the identified inventions are sufficiently related to require their single examination application. Reconsideration in a withdrawal of the restriction is respectfully requested.

With this Amendment, Applicant has amended independent claim 19. Applicant submits that amended claim 19 still belongs

to the invention of Group I. Consideration of the application as amended is respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

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